Devaswoms.—The variations are very trifling.

Oottupurahs.—The excess is rather large, due to increase in prices. The grant for 1081 has been fixed at about the same figure as the actuals of 1079. In regard to these institutions and Devaswoms both of which cost between 10 and 11 lakhs of rupees, there is no definite scale in a handy form and the expenditure is admitted without any sufficient audit and control. Special arrangements have been made for the purpose of collecting necessary data and compiling a complete scale for all fixed charges and also for special charges on account of occasional purification ceremonies of all kinds. Two officers have been specially deputed for the work and are now busily engaged in it as explained in para 17 above.

Military.—The increase of 9,468 Rs. was partly due to increase, partly in salaries and partly in supplies and services. Additional grants have been provided for in the Budget for 1081 under supplies and services (Purchase of arms and ammunition) and account for the increase of Rs. 14,583.

Public Works, ordinary.—The large savings of Rs. 1,77,597 were due mainly to lapses and partly to the transfer of Petty construction and repairs to the Civil Departments concerned as explained in para 14—Public Works. For 1081 the grant has been reduced still further by Rs. 72,403 which was found possible by a reduction of the grants to the annual repairs of the Main Southern road, and to the improvement of Quilon-Shencottah road, the traffic on both of which must have appreciably diminished owing to the opening of the Railway to Quilon and of the grants for new works to be projected and sanctioned during the year.

C. Miscellaneous.—This is a fluctuating service having to provide for all extraordinary and unforeseen charges—the only fixed item being British Subsidy. The budget for 1081 provides Rs. 400,000 for Murajapom and Rs. 50,000 for His Highness' tour to Madras referred to in para 25 below.

FINANCIAL SERVICE.

Profit or Loss on Surplus Investments.—Under this head all losses in the purchase or sale of Government of India Promissory Notes by way of premium or discount, all brokerage exchange, &c., paid on such sales or purchases, income tax on interest realized and commission and other charges in connection with the account with Messrs. Arbuthnot & Co. are charged. The increase is small and needs no special explanation. In the Budget for 1081 provision for losses on sale of 6 lakhs of Government of India paper referred to above and for the usual commission, brokerage, &c., has been made and accounts for the increase of 15,000 Rs. over the actuals of 1080.

COMMERCIAL AND INDUSTRIAL SERVICE.

The Finances of the Anchal or Post Office Department as now accounted for result in a deficit of Rs. 23,000 to Rs. 27,000. As the Department takes no credit for the carriage of Government Post, how much of this deficit is nominal to be borne by the Departments concerned and how much of it is real cannot be ascertained till a system of service postage is introduced, and each Department made to pay for its own postage out of its grant for Contingences—an arrangement which is very desirable also in the interests of economy and efficient control. For reasons stated in para 14 "Public Works" the grant for Kodayar Project has been temporarily reduced this year to 3 lakhs of rupees.

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